FRANCHISE TAX BOARD PRIVACY NOTICE

The privacy of income tax information is of the utmost importance to us. We may have asked you to provide us information on an individual other than yourself. The information that follows may help you understand this request.

Reasons for Information Request

We ask for return information so we can administer the tax laws fairly and correctly. We may request additional information to resolve audit or collection issues. You must furnish all requested information. California Revenue and Taxation Code Sections 19504 and 19504.7 provide for the collection and maintenance of information. Failure to comply may result

in the Franchise Tax Board (FTB) taking legal action to obtain this information.

Information Disclosure

We may disclose tax information to:

- The Internal Revenue Service.
- · Other states' income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.
- Third parties when necessary to determine or collect tax liabilities.

When taxpayers owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to the taxpayer.

Responsibility for the Records

The Director of the Processing Services Bureau is responsible for maintaining Franchise Tax Board's records. You may contact us at:

Telephone:

(800) 852-5711 (within the United States) (916) 845-6500

(outside of the United States) (not toll-free)

Mail: DISCLOSURE OFFICER MS B-1 FRANCHISE TAX BOARD PO BOX 1468 SACRAMENTO CA 95812-1468

NOTICE TO THIRD PARTY CONTACTS

The Taxpayer's Bill of Rights requires us to provide taxpayers a list of all third party contacts we make to determine or collect their tax liabilities. If you believe there may be reprisal from the taxpayer if we release your identity, you must tell us by contacting FTB at the phone number or address on Side 1. If you ask us not to disclose your identity, we will comply unless the law requires us to do otherwise.